



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

July 12, 2012

Jacob Shemkovitz
MuckRock News
DEPT MR 1054
PO Box 55819
Boston, MA 02205-5819

Dear Jacob Shemkovitz:

I am responding to your Freedom of Information Act (FOIA) request dated January 27, 2012, originally submitted to the Department of Justice, Federal Bureau of Investigation (FBI), and received in our office on July 5, 2011.

While processing your request, the FBI located four (4) pages that originated within the Internal Revenue Service. The documents were forwarded to our office for a release determination and a direct reply to you.

I have reviewed the documents (4 pages) referred to our agency and I am withholding the documents in full under FOIA exemption (b)(3) in conjunction with Internal Revenue Code (IRC) section 6103(a).

Subsection (b)(3) of the FOIA exempts from disclosure matters that are specifically exempted by statute. The information being withheld under FOIA exemption (b)(3) consists of third party tax information, the disclosure of which is prohibited by IRC section 6103(a).

I have enclosed Notice 393 explaining your appeal rights.

If you have any questions please call Tax Law Specialist, Denise Higley, ID # 0142331, by phone at 512-499-5211 or write to: Internal Revenue Service, HQ Disclosure Office, 2980 Brandywine Road, Chamblee, GA 30341. Please refer to case number F12193-0001.

Sincerely,

Valerie Barta Acting for

Susan R. Marks-Jensky
Acting Disclosure Manager
Headquarters (HQ) Disclosure Office

Enclosure
Notice 393

Information on an IRS Determination to Withhold Records Exempt From The Freedom of Information Act – 5 U.S.C. 552

Appeal Rights

You may file an appeal with the Internal Revenue Service (IRS) within 35 days after we (1) deny you access to a record in whole or in part; (2) have made an adverse determination as to your category as a requester; (3) deny your request for a fee waiver or reduction; or (4) have advised you that no records responsive to your request exist. You may file an appeal within 10 days when a request for expedited processing has been denied.

Your appeal **must** be in writing, must be signed by you, and must contain:

Your name and address,
Description of the requested records,
Date of the request (and a copy, if possible),
Identity of the office and contact on the response letter, and
Date of the letter denying the request (and a copy, if possible)

Mail your appeal to: **IRS Appeals**
Attention: FOIA Appeals
M/Stop 55202
5045 E. Butler Ave.
Fresno, California 93727-5136

Judicial Review

If we deny your appeal, or do not address an issue raised in your appeal within 20 days (excluding Saturdays, Sundays, or legal public holidays) after the date we receive your appeal, you may file a complaint in United States District Court in the district in which (1) you reside; (2) your principal place of business is located; (3) the records are located; or (4) the District of Columbia. A complaint may be filed within 10 days (excluding Saturdays, Sundays, or legal public holidays) after the date we receive your appeal if your appeal is from an adverse determination of a request for expedited processing. If you choose to file suit before receipt of a final determination by the Appeals office, the administrative appeals process may cease.

The rule for effecting service of judicial process upon the Internal Revenue Service is set forth in Federal Rule of Civil Procedure 4(i). In addition to service upon the United States, as set forth in Rule 4(i)(1), service must be made upon the Internal Revenue Service by registered or certified mail as set forth in Rule 4(i)(2)(A).

The address of the Internal Revenue Service is: Internal Revenue Service, Attention CC:PA, 1111 Constitution Avenue, N.W., Washington, D.C. 20224.

Exemptions

The Freedom of Information Act, 5 U.S.C. 552, does not apply to matters that are:

- (b)(1) • specifically authorized under criteria established by an Executive order to be kept secret in the interest of national defense or foreign policy and are in fact properly classified under such executive order,
- (b)(2) • related solely to the internal personnel rules and practices of an agency,
- (b)(3) • specifically exempted from disclosure by statute (other than section 552b of this title), provided that the statute:

(A) requires that the matters be withheld from the public in such a manner as to leave no discretion on the issue, or

(B) establishes particular criteria for withholding or refers to particular types of matters to be withheld.

Note: Internal Revenue Code sections 6103 and 6105 are statutes which qualify for exemption 3 treatment. Section 6103 protects the confidentiality of tax returns and information pertaining to a taxpayer collected by the IRS. Section 6105 protects information obtained from a foreign country under a tax treaty.